



Iowa Inheritance Tax Schedule J

Funeral Expenses and Expenses Incurred in Administering Property in the Gross Estate

Estate of:

Note: List on this schedule expenses of administering property in the gross estate. For those expenses, see Iowa Code section 450.12(1). Executors' commissions, attorneys' fees, etc., are allowed as a deduction for Iowa inheritance tax purposes. If they are allowed as a deduction in computing the taxable estate for federal estate tax purposes, they are not allowable as an income tax deduction on form IA 1041.

| Item No. | Description | | Amount |
|----------|---|---------------|--------|
| 1 | A. Funeral Expenses: | | |
| | Total..... | X X X X X X X | ----- |
| | B. Administration expenses allowable under Iowa Code section 450.12. | | |
| 1 | Executors' commissions: Amount estimated / agreed upon / paid. (Strike out words that do not apply.) Enter zero if fee waived by executor. | X X X X X X X | ----- |
| 2 | Attorney fees: Amount estimated / agreed upon / paid. (Strike out the words that do not apply.) | X X X X X X X | ----- |
| 3 | Federal estate tax paid. | X X X X X X X | ----- |
| 4 | Miscellaneous deductible expenses: | | |
| | Total of A & B | | |
| | For use only if decedent had property outside Iowa | | |
| | C. Iowa Portion of A & B | | |
| 1 | Total Iowa Gross Estate | | |
| 2 | Total Gross Estate (Iowa and Non-Iowa property) | | |
| 3 | Iowa Percentage: Divide line 1 by line 2 | | % |
| 4 | Amount deductible: Multiply total of A & B by percentage on line 3 and list on line 37 of the IA 706 | | |
| | | X X X X X X X | |

TOTAL. Also enter in the Summary of Gross Estate, page 2, line 37.